

§ 20.2056A-12

with respect to the same decedent. The trustee may also be personally liable as a withholding agent under section 1461 or other applicable provisions of the Internal Revenue Code.

[T.D. 8612, 60 FR 43551, Aug. 22, 1995]

§ 20.2056A-12 Increased basis for section 2056A estate tax paid with respect to distribution from a QDOT.

Under section 2056A(b)(13), in the case of any distribution from a QDOT on which an estate tax is imposed under section 2056A(b)(1)(A), the distribution is treated as a transfer by gift for purposes of section 1015, and any estate tax paid under section 2056A(b)(1)(A) is treated as a gift tax. See § 1.1015-5(c)(4) and (5) of this chapter for rules for determining the amount by which the basis of the distributed property is increased.

[T.D. 8612, 60 FR 43551, Aug. 22, 1995]

§ 20.2056A-13 Effective dates.

Except as provided in this section, the provisions of §§ 20.2056A-1 through 20.2056A-12 are applicable with respect to estates of decedents dying after August 22, 1995. The rule in the fourth sentence of § 20.2056A-5(c)(2) regarding unitrusts and distributions of income to the surviving spouse in conformance with applicable local law is applicable to trusts for taxable years ending after January 2, 2004.

[T.D. 9102, 69 FR 21, Jan. 2, 2004]

26 CFR Ch. I (4-1-04 Edition)

ESTATES OF NONRESIDENTS NOT CITIZENS

§ 20.2101-1 Estates of nonresidents not citizens; tax imposed.

(a) *Imposition of tax.* Section 2101 imposes a tax on the transfer of the taxable estate of a nonresident who is not a citizen of the United States at the time of death. In the case of estates of decedents dying after November 10, 1988, the tax is computed at the same rates as the tax that is imposed on the transfer of the taxable estate of a citizen or resident of the United States in accordance with the provisions of sections 2101(b) and (c). For the meaning of the terms *resident*, *nonresident*, and *United States*, as applied to a decedent for purposes of the estate tax, see § 20.0-1(b)(1) and (2). For the liability of the executor for the payment of the tax, see section 2002. For special rules as to the phaseout of the graduated rates and unified credit, see sections 2001(c)(2) and 2101(b).

(b) *Special rates in the case of certain decedents.* In the case of an estate of a nonresident who was not a citizen of the United States and who died after December 31, 1976, and on or before November 10, 1988, the tax on the nonresident's taxable estate is computed using the formula provided under section 2101(b), except that the rate schedule in paragraph (c) of this section is to be used in lieu of the rate schedule in section 2001(c).

(c) *Rate schedule for decedents dying after December 31, 1976 and on or before November 10, 1988.*

If the amount for which the tentative tax to be computed is:	The tentative tax is:
Not over \$100,000	6% of such amount.
Over \$100,000 but not over \$500,000	\$6,000, plus 12% of excess over \$100,000.
Over \$500,000 but not over \$1,000,000	\$54,000, plus 18% of excess over \$500,000.
Over \$1,000,000 but not over \$2,000,000 ..	\$144,000, plus 24% of excess over \$1,000,000.
Over \$2,000,000	\$384,000, plus 30% of excess over \$2,000,000.

[T.D. 8612, 60 FR 43551, Aug. 22, 1995]

§ 20.2102-1 Estates of nonresidents not citizens; credits against tax.

(a) *In general.* In arriving at the net estate tax payable with respect to the transfer of an estate of a nonresident who was not a citizen of the United States at the time of his death, the fol-

lowing credits are subtracted from the tax imposed by section 2101:

- (1) The State death tax credit under section 2011, to the extent permitted by section 2102(b) and paragraph (b) of this section;
- (2) The gift tax credit under section 2012; and